Bath Electric Gas and Water Systems Gas Department – Rate Filing

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Bath Electric Gas and Water Systems

Gas Department

Historic and Forecast Income Statements with Rate of Return

		Test Year FY 2016	Normalizing Adjustments		Normalized Test Year	Known Changes	Updated Normalized Rate Year	Increase	Rate Year Inc	rease	% Increase
Line N	0.	Α	В		С	D	E	F		G	
1	Retail Revenues	\$1,710,738	\$141,495	a)	\$1,852,233		\$1,852,233	\$242,460	\$2,09	94,693	13%
2	Transportation Revenues	\$405,456	(\$59,882)	b)	\$345,574		\$345,574	\$62,169	\$40	07,743	18%
3	Forfeited Discounts	\$3,940			\$3,940		\$3,940		9	\$3,940	
4	Miscellaneous Revenues	\$17,896			\$17,896		\$17,896		\$^	17,896	
5	Total	\$2,138,030	\$81,613		\$2,219,643		\$2,219,643	\$304,629	\$2,52	24,272	14%
6	Operating Expenses:										
7	Natural Gas City Gate Purchases	\$1,082,437	\$107,645	c)	\$1,190,082		\$1,190,082		\$1,19	90,082	
8	Transportation Gas Expense	\$201,441	(\$29,513)	d)	\$171,928		\$171,928		\$17	71,928	
9	Total Purchases and Transmission of Gas	\$1,283,878	\$78,132		\$1,362,010		\$1,362,010		\$1,36	52,010	
10	Labor	\$314,384	\$478	e)	\$314,862	\$17,383	\$332,246		\$33	32,246	
11	Non-Labor Expense										
12	Production	\$0			\$0	\$0	\$0			\$0	
13	Transmission	\$0			\$0	\$0	\$0			\$0	
16	Distribution	\$93,990			\$93,990	\$6,191 i)	\$100,181		\$10	00,181	
17	Maintenance	\$20,379			\$20,379	\$1,342 i)	\$21,722		\$2	21,722	
18	Customers' Accounting & Collection	\$21,898			\$21,898	\$1,442 i)	\$23,341		\$2	23,341	
19	Customer Service	\$788			\$788	\$52 i)	\$840			\$840	
20	Customer Sales	\$618			\$618	\$41 i)	\$659			\$659	
21	Administrative & General	\$43,801			\$43,801	\$2,885 i)	\$46,686		\$∠	46,686	
22	Total Non-Labor Expense	\$181,475			\$181,475	\$11,953	\$193,429			93,429	
23	Employee Health and Dental Insurance	\$181,946			\$181,946	\$34,247 j)	\$216,193			16,193	
24	Worker's Comp. & Disability, Property & Casualty	\$35,282			\$35,282	\$2,324 i)	\$37,606			37,606	
25	Pension	\$58,377			\$58,377	\$229	\$58,606			58,606	
26	Payroll Taxes and FICA	\$0	\$28,250	f)	\$28,250	\$1,861 i)	\$30,111			30,111	
27	Other Employee Benefits and OPEB	\$10,198			\$10,198	\$672 i)	\$10,870		\$	10,870	
28	Outside Services - Engineering, Legal, and Accou	\$51,316			\$51,316	\$3,380 i)	\$54,696			54,696	
29	Regulatory Commission Expense	\$24,968			\$24,968	\$0 k)	\$24,968			24,968	
30	Rate Case Expense	\$0			\$0	\$4,500 1)	\$4,500			\$4,500	
31	P.I.L.O.T.	\$0	\$9,886	g)	\$9,886	\$13,799 m)	\$23,685			23,685	
32	Uncollectibles	\$2,541			\$2,541	\$167 i)	\$2,708			\$2,708	
33	Depreciation	\$94,495			\$94,495	\$0	\$94,495			94,495	
34	Total Expenses	\$2,238,860	\$116,746		\$2,355,606	\$90,516	\$2,446,122		\$2,44	46,122	
35	Net Income	(\$100,831)			(\$135,964)	(\$90,516)	(\$226,480)		\$ 7	8,150	
36	Rate of Return	-5.28%			-6.62%		-10.87%			3.75%	
37	Rate Base	\$1,908,596	\$ 143,767	ר)	\$2,052,363	\$ 31,631 n)	\$2,083,994		\$2,08	33,994	

Bath Electric Gas and Water Systems Gas Department Explanation of Adjustments

Test Year Normalization

a) Retail Revenues PPAC Impact of Test Year PPAC reconciliation LAUF Collections Weather Normalization - test year warmer than normal Growth Analysis Total				\$ \$ \$	(6,716) (21,985) 161,036 9,160	\$	141,495			
b) Transportation revenues						\$	(59,882)			
c) Purchased Gas - Retail PPAC - increased cost to reverse warmer than normal w PPAC - increased cost for new sales	eathe	er		\$ \$	104,031 3,614	\$	107,645			
d) Purchased Gas - Transportation						\$	(29,513)			
e) Labor To reflect correction to PSC Annual report so as to recor	ncile t	to Trial Balance				\$	478			
f) Payroll Tax - Reported below the line on PSC Annual Report, shou	uld be	an above the l	ine charge			\$	28,250			
g) PILOT - Reported below the line on PSC Annual Report, should b	e an	above the line	charge			\$	9,886			
 h) Rate Base - to restate depreciation reserve to correct for calculation of d i) Labor and Inflation. Mid-test year to mid rate year. Labor is 2.5% per y Transmission 						\$ \$	143,767 6,191			
Distribution Street Lighting Customer Service A&G	\$ \$ \$ \$	20,379 21,898 788 618	1.06587 1.06587 1.06587 1.06587			\$ \$ \$ \$	1,342 1,442 52 41			
Employee Health and Dental Insurance Worker's Comp. & Disability, Property & Casualty Payroll Taxes and FICA	\$ \$ \$	181,946 35,282 28,250	1.06587 1.06587 1.06587 1.06587			Դ Տ Տ	41 11,984 2,324 1,861			
Other Employee Benefits and OPEB Outside Services - Engineering, Legal, and Accounting P.I.L.O.T. Uncollectibles	\$ \$ \$	10,198 51,316 9,886 2,541	1.06587 1.06587 1.06587 1.06587			\$ \$ \$ \$	672 3,380 651 167			
j) Increase Health Benefit	\$	181,946	1.18823			\$	34,247			
 k) Pension - To reflect latest invoice from Comptrollers Office FY 2016 	\$	58,377								
FY 2017	\$	58,606				\$	229			
l) Rate Case Expense - to reflect 3 year amortization of contract amount										
m) Update PILOT per PSC methodology and latest net plant data (See wo	rk pap	per "PILOT actua	l 7-10-17-withadjustingen	try.xlsx")		\$	13,799			
n) Updated rate base calculation based on rate year working capital allowance (see Exhibit 8)										

Bath Electric Gas and Water Systems Gas Department Historic Balance Sheets As of May 31,

		FY 2014	FY 2015	FY 2016
ASSETS				
Cash & Cash Equivalents	\$	975	\$ 976	\$ 978
Working Funds	\$	50	\$ 50	\$ 50
Depreciation Funds	\$	-	\$ -	\$ -
Miscellaneous Investments (Temporary)	\$	48,317	\$ 54,967	\$ (294,710)
Misc Special Funds	\$	362	\$ 362	\$ 362
Receivable-Municipality	\$	-	\$ -	\$ -
Accounts Receivable	\$	175,590	\$ 50,530	\$ 62,129
Materials & Supplies	\$	-	\$ -	\$ -
(Less) Accum. Prov. for Uncollectible AcctCredit	\$	(4,856)	\$ 1,163	\$ 3,091
Accounts Receivable from Assoc. Companies	\$	3,083	\$ 1,278	\$ 1,574
Fuel Stock (151)	\$	77,007	\$ 89,546	\$ 114,062
Miscellaneous Deferred Debits	\$	(3,605)	\$ (15,379)	\$ 11,601
Prepaid Expenses	\$	(15,893)	\$ 6,507	\$ 7,872
Property, Plant & Equipment	\$	3,126,421	\$ 3,258,658	\$ 3,467,249
Construction WIP	\$	7,674	\$ 3,935	\$ 34,727
TOTAL Utility Plant	\$	3,134,095	\$ 3,262,593	\$ 3,501,976
(Less) Accum. Prov. for Depr.	\$	1,667,416	\$ 1,751,056	\$ 1,815,485
Net Utility Plant	\$	1,466,679	\$ 1,511,537	\$ 1,686,491
Total Assets	\$	1,747,709	\$ 1,701,537	\$ 1,593,500
LIABILITIES AND RETAINED EARNINGS				
Payable to Operating Municipality				
Account Payable	\$	162,243	\$ 112,594	\$ 144,794
Customer Deposits		,	,	,
Accrued Taxes	\$	5,611	\$ 3,046	\$ 2,829
Interest Accrued	·	- , -	- ,	,
Misc Current Liabilities	\$	96,619	\$ 79,003	\$ 75,570
Depreciation Reserves		,	,	,
Amortization Reserve				
Misc Reserve	\$	33,333	\$ 33,333	\$ 33,333
Reserve for Uncollectible	·)	
Notes Payable	\$	397,000	\$ 399,000	\$ 399,000
Other Deferred Credits (253)	\$	1,256	\$ 1,256	\$ 1,256
Accounts Payable to Associated Companies	\$	1,774	\$ 1,745	\$ 1,450
Contributions for Extensions		,		,
Debt	\$	16,869	\$ 17,686	\$ 17,280
Total Liabilities	\$	714,705	\$ 647,663	\$ 675,512
Retained Earnings:				
Contributions - Operating Municipality	\$	(46,393)	\$ (46,393)	\$ (46,765)
Total Surplus	\$	1,079,397	\$ 1,100,267	\$ 964,753
Total Retained Earnings	\$	1,033,004	\$ 1,053,874	\$ 917,988
		1,000,001	1,000,071	
Total Liabilities and Retained Earnings	\$	1,747,709	\$ 1,701,537	\$ 1,593,500

Bath Electric Gas and Water Systems Gas Department Historic Income Statements For the Years Ended May 31,

Operating revenues S2,251,492 S2,292,473 S2,304,577 \$1,710,738 Transportation Revenues \$3,993,05 \$4,35,760 \$3,348,569 \$2,334,577 \$1,701,738 Miscellaneous Revenues \$2,935,966 \$7,316 \$6,862 \$3,340,569 \$2,2745,332 \$1,247,339 \$1,7481 Total \$2,935,966 \$2,2747,823 \$1,1644,473 \$1,082,437 \$1,282,478			2013		2014		2015	2016
Real Revenues \$2,231,402 \$2,202,577 \$2,201,577 \$1,710,738 Forleited Discounts \$399,305 \$435,780 \$433,953 \$405,456 Forleited Discounts \$2,33,956 \$3,3863 \$405,456 \$3,3483 \$405,456 Total \$2,35,956 \$3,386,569 \$2,745,392 \$2,745,392 \$2,745,392 \$2,745,392 \$1,864,473 \$1,862,427 Total Expenses \$1,963,572 \$2,297,827 \$1,844,473 \$1,862,427 \$1,864,473 \$1,862,427 \$1,864,473 \$1,862,427 \$1,864,473 \$1,862,427 <t< td=""><td>Operating revenues</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	Operating revenues							
Transportation Revenues \$ 393,005 \$ 433,930 \$ 403,6456 Forfeled Discounts \$ 5,169 \$ 7,316 \$ 6,862 \$ 3,340 Miscotlianeous Revenues 1 \$ 2,335,966 \$ 3,368,669 \$ 2,745,392 \$ 2,137,885 Operating Exenses \$ 1,783,941 \$ 2,077,823 \$ 1,844,473 \$ 1,082,437 Transportation Gas Expense \$ 1,982,912 \$ 2,077,823 \$ 1,844,473 \$ 1,082,437 Total Purchases \$ 1,982,912 \$ 2,077,823 \$ 1,847,468 \$ 1,283,769 \$.			\$2,531,492		\$2,925,473		\$2,304,577	\$1,710,738
Forfeinde Discounts S 5,169 S 7,316 6,862 S 3,340 Miccilaneous Revenues S 2,933,966 S 3,366,569 S 2,745,592 S 2,137,885 Contraing Expenses S 1,783,941 S 2,077,823 S 1,082,437 Total Value Purchases S 1,783,941 S 2,077,823 S 1,082,437 Total Purchases and Transmission of Gas S 1,984,31 S 2,09,649 S 3,20,0 Labor Transmission S 2,47,962 S 2,89,069 S 3,29,0 Distribution S 2,47,962 S 2,89,069 S 3,29,0 Micristative & Golection Customer Service S 2,6,090 S 3,24,09 Customer Service S - S - S - Customer Sales S - S - S - Administrative & General S <t< td=""><td></td><td>\$</td><td></td><td>\$</td><td></td><td>\$</td><td></td><td>\$</td></t<>		\$		\$		\$		\$
Miscellaneous Revenues S · S · S · S 17.851 Total S 2,935,966 S 3,368,569 S 2,745,992 S 2,137,385 Operating Expenses Natural (asc Chy Gate Purchases and Transmission of Gas S 1,783,941 S 2,077,827 S 1,644,473 S 1,082,377 Total Purchases and Transmission of Gas S 1,982,372 S 2,89,069 S 329,346 S - Production S 2,47,962 S 2,89,069 S 329,346 S - Distribution S 2,47,962 S 2,89,069 S 329,346 S - Customer Sarco S 2,47,962 S 2,89,069 S 329,346 S - S 2,66,690 Miantenance S 2,47,962 S 2,575 S - S 3,43,84 All Other Mon-Labor Expense Transmission S -								
Total \$ 2,335,966 \$ 3,368,569 \$ 2,745,392 \$ 2,137,985 Operating Expenses Transportation Gas Expense \$ 1,783,941 \$ 2,077,823 \$ 1,644,473 \$ 1,062,437 Total Purchases and Transmission of Gas \$ 1,984,311 \$ 2,996 \$ 3,283,772 \$ 1,644,473 \$ 1,062,437 Labor \$ 1,982,372 \$ 2,287,287 \$ 1,847,668 \$ 1,283,878 Labor Transmission \$ 2,47,962 \$ 2,287,287 \$ 1,847,668 \$ 1,283,878 Distribution Tariansmission \$ 2,47,962 \$ 2,89,069 \$ 3,29,346 \$ 2,26,690 Customers Nacounting & Collection \$ 5 2,47,962 \$ 2,87,743 \$ 5 . \$. \$. \$. \$. \$. \$. \$. \$ <td>Miscellaneous Revenues</td> <td>\$</td> <td>-</td> <td>\$</td> <td>-</td> <td></td> <td>-</td> <td>\$ 17.851</td>	Miscellaneous Revenues	\$	-	\$	-		-	\$ 17.851
Natural Gas Chy Gate Purchases \$ 1.783.941 \$ 2.07.823 \$ 1.644.473 \$ 1.082.437 Transportation Gas \$ 1.984.31 \$ 2.09.464 \$ 202.965 \$ 202.965 \$ 202.441 Total Purchases and Transmission of Gas \$ 2.47.962 \$ 2.287.287 \$ 1.447.468 \$ 1.283.878 Labor \$ 2.47.962 \$ 2.289.069 \$ 329.348 Production Transmission \$ 2.47.962 \$ 2.289.069 \$ 329.348 Maintenance \$ 2.47.962 \$ 2.289.069 \$ 329.348 Customer Service \$ 5 \$ \$ 5 \$ \$ \$ 2.2855 Customer Sales \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Total		2,935,966	-	3,368,569	_	2,745,392	,
Natural Gas Chy Gate Purchases \$ 1.783.941 \$ 2.07.823 \$ 1.644.473 \$ 1.082.437 Transportation Gas \$ 1.984.31 \$ 2.09.464 \$ 202.965 \$ 202.965 \$ 202.441 Total Purchases and Transmission of Gas \$ 2.47.962 \$ 2.287.287 \$ 1.447.468 \$ 1.283.878 Labor \$ 2.47.962 \$ 2.289.069 \$ 329.348 Production Transmission \$ 2.47.962 \$ 2.289.069 \$ 329.348 Maintenance \$ 2.47.962 \$ 2.289.069 \$ 329.348 Customer Service \$ 5 \$ \$ 5 \$ \$ \$ 2.2855 Customer Sales \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Operating Expenses							
Total Purchases and Transmission of Gas \$ 1,982,372 \$ 2,287,287 \$ 1,847,468 \$ 1,283,878 Labor \$ 247,962 \$ 289,069 \$ 329,348 \$. Production Transmission \$. \$. \$. \$. \$. \$. \$. . \$. . \$. . \$. . \$. . \$ \$.			1,783,941	\$	2,077,823	\$	1,644,473	\$ 1,082,437
Labor \$ 247,962 \$ 289,069 \$ 329,348 Production - - - - - - Transmission - - - - - - - Distribution Maintenance - </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>								
Production \$								\$ 1,283,878
Transmission \$ - \$ 206.690 Distribution \$ 478 Customers' Accounting & Collection \$ 52.355 Customer Service \$ 52.355 Customer Service \$ 5 Administrative & General \$ \$ \$ Administrative & General \$ \$ \$ \$ Production \$ \$ \$ \$ \$ \$ Administrative & General \$ <td< td=""><td></td><td>\$</td><td>247,962</td><td>\$</td><td>289,069</td><td>\$</td><td>329,348</td><td></td></td<>		\$	247,962	\$	289,069	\$	329,348	
Distribution \$ \$ 206,690 Maintenance \$ 478 Customers' Accounting & Collection \$ 52,355 Customers' Accounting & Collection \$ 52,355 Customers' Accounting & Collection \$ \$ Customers' Accounting & Collection \$ \$ \$ Customers' Accounting & Collection \$ \$ \$ \$ Total Labor \$ \$ \$ \$ \$ \$ Production \$ \$ \$ \$ \$ \$ \$ \$ Maintenance \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ Customers' Accounting & Collection \$								-
Maintenance \$ 478 Customers' Accounting & Collection \$ 52,355 Customer Sales \$ 5 Administrative & General \$ 54,862 Atl Other Non-Labor Expense \$ - \$ Production \$ - \$ - Transmission \$ 126,186 \$ 77,514 \$ 85,167 \$ 93,990 Maintenance \$ 3,087 \$ 19,419 \$ 22,499 \$ 20,379 Customer Seconting & Collection \$ 54,489 \$ 25,788 \$ 24,415 \$ 21,888 Customer Sales \$ (9) \$ (80,55) \$ (2,162) \$ 618 Administrative & General \$ 77,671 \$ 4445 \$ 33,990 Maintenance \$ 2,087 \$ 19,419 \$ 22,499 \$ 20,379 Customer Sales \$ (9) \$ (80,524 \$ 53,588 \$ 24,415 \$ 21,888	Transmission							-
Customers' Accounting & Collection \$ 52,355 Customer Sailes \$ - Administrative & General \$ \$ Total Labor \$ 54,862 Administrative & General \$ 5 - \$ 314,384 All Other Non-Labor Expense \$ - \$ 314,384 Production \$ 2 - \$ - \$ 314,384 All Other Non-Labor Expense \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ 314,384 Adinterstative & General \$ 126,186 \$ 77,514 \$ 85,167 \$ 93,990 Maintenance \$ 3,087 \$ 19,419 \$ 24,415 \$ 21,898 Customer Sales \$ 20,879 \$ 26,162 \$ 618 43,801 77,814 \$ 8,26,214 \$ 6	Distribution							206,690
Customer Service \$ - Customer Sales \$ - Administrative & General \$ 5 Total Labor \$ - Production \$ - \$ - Distribution \$ 126,186 \$ 77,151 \$ 85,167 \$ 33,930 Maintenance \$ 3,087 \$ 19,419 \$ 22,499 \$ 20,379 Customers Accounting & Collection \$ 5,4489 \$ 25,788 \$ 24,415 \$ 12,889 Customer Service \$ (9) \$ (805) \$ (2,162) \$ 6181 Administrative & General \$ 77,167 \$ 45,524 59,358 \$ 43,041 Total Non-Labor Expense \$ 200,830 \$ 181,799 \$ 141,191 \$ 181,475 Employee Health and Dental Insurance \$ 28,2870 \$ 167,440 \$ 199,277 \$ 181,476 Customer Sales \$ 200,830 \$	Maintenance							\$ 478
Customer Sales \$ - Administrative & General \$ 54,862 Total Labor \$ 5 - \$ \$ 314,384 All Other Non-Labor Expense Production \$ - - \$ - \$ - \$ - - - - - - - - - - - - - - - - - - -	Customers' Accounting & Collection							\$ 52,355
Administrative & General \$ 54,862 Total Labor \$ 314,384 All Other Non-Labor Expense \$ - \$ - \$ 314,384 Production \$ - \$ - \$ - \$ - \$ - \$ - \$ 314,384 Production \$ 126,186 \$ 77,514 \$ 85,167 \$ 93,990 Maintenance \$ 3,087 \$ 19,419 \$ 22,499 \$ 20,379 Customers' Accounting & Collection \$ 54,489 \$ 25,788 \$ 24,415 \$ 18,89 Customer Sales \$ (9) \$ (805) \$ (2,162) \$ 618 Administrative & General \$ 77,167 \$ 45,524 \$ 59,358 \$ 43,801 Total Non-Labor Expense \$ 260,920 \$ 167,440 \$ 189,277 \$ 181,475 Employee Health and Dental Insurance \$ 28,283 \$ 60,97	Customer Service							\$ -
Total Labor \$ 314,384 All Other Non-Labor Expense \$. . \$. \$. \$. \$ <th< td=""><td>Customer Sales</td><td></td><td></td><td></td><td></td><td></td><td></td><td>\$ -</td></th<>	Customer Sales							\$ -
All Other Non-Labor Expense Production \$ - - \$ - - - - - - - - - -	Administrative & General							\$ 54,862
Production \$ - \$ \$ - \$ P Distribution \$	Total Labor							\$ 314,384
Transmission \$ - \$ \$ - \$ \$ - \$ \$ 3 <t< td=""><td>All Other Non-Labor Expense</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	All Other Non-Labor Expense							
Distribution \$ 126,186 \$ 77,514 \$ 85,167 \$ 93,990 Maintenance \$ 3,087 \$ 19,419 \$ 22,499 \$ 20,379 Customers' Accounting & Collection \$ 54,489 \$ 25,788 \$ 24,415 \$ 21,898 Customer Sales \$ (9) \$ (805) \$ (2,162) \$ 618 Administrative & General \$ 77,167 \$ 45,524 \$ 59,358 \$ 43,801 Total Non-Labor Expense \$ 200,830 \$ 167,440 \$ 189,277 \$ 181,475 Employee Health and Dental Insurance \$ 208,830 \$ 181,799 \$ 141,191 \$ 181,946 Worker's Comp. & Disability, Property & Casualty \$ 31,670 \$ 38,153 \$ 34,444 \$ 35,282 Pension \$ 58,483 \$ 60,976 \$ 60,063 \$ 51,316 Regulatory Commission Expense \$ 16,542 \$	Production	\$	-	\$	-	\$	-	\$ -
Maintenance \$ 3,087 \$ 19,419 \$ 22,499 \$ 20,379 Customers' Accounting & Collection \$ 54,489 \$ 25,788 \$ 24,415 \$ 21,898 Customer Service \$ 788 \$ (805) \$ (2,162) \$ 188 Administrative & General \$ 77,167 \$ 45,524 \$ 59,358 \$ 43,801 Total Non-Labor Expense \$ 260,920 \$ 167,440 \$ 189,277 \$ 181,475 Employee Health and Dental Insurance \$ 208,830 \$ 181,799 \$ 141,191 \$ 181,946 Worker's Comp. & Disability, Property & Casualty \$ 31,670 \$ 38,153 \$ 34,444 \$ 52,822 Pension \$ 28,270 \$ 25,013 \$ 29,076 \$ - <td>Transmission</td> <td>\$</td> <td>-</td> <td>\$</td> <td>-</td> <td>\$</td> <td>-</td> <td>\$ -</td>	Transmission	\$	-	\$	-	\$	-	\$ -
Customers' Accounting & Collection \$ 54,489 \$ 25,788 \$ 24,415 \$ 21,898 Customer Sales \$ (9) \$ (805) \$ (2,162) \$ 618 Administrative & General \$ 77,167 \$ 45,524 \$ 59,358 \$ 43,801 Total Non-Labor Expense \$ 260,920 \$ 167,440 \$ 189,277 \$ 181,475 Employee Health and Dental Insurance \$ 208,830 \$ 181,799 \$ 141,191 \$ 181,946 Worker's Comp. & Disability, Property & Casualty \$ 31,670 \$ 38,153 \$ 60,063 \$ 58,377 Payroll Taxes and FICA \$ 28,270 \$ 25,013 \$ 29,076 \$ - Otter Employee Benefits and OPEB \$ 28,865 \$ (1,079) \$ (11,240) \$ 10,198 Outside Services - Engineering, Legal, and Accounting \$ 7,382 \$ 14,940 \$ 20,038 \$ 51,316 Regulatory	Distribution	\$	126,186	\$	77,514	\$	85,167	\$ 93,990
Customer Service \$ 788 Customer Sales \$ (9) \$ (805) \$ (2,162) \$ 618 Administrative & General \$ 77,167 \$ 45,524 \$ 59,358 \$ 43,801 Total Non-Labor Expense \$ 260,920 \$ 167,440 \$ 189,277 \$ 181,475 Employee Health and Dental Insurance \$ 208,830 \$ 181,799 \$ 141,191 \$ 181,946 Worker's Comp. & Disability, Property & Casualty \$ 31,670 \$ 38,153 \$ 34,444 \$ 35,282 Pension \$ 58,483 \$ 60,976 \$ 60,063 \$ 58,377 Payroll Taxes and FICA \$ 228,665 \$ (1,079) \$ (11,240) \$ 10,198 Outside Services - Engineering, Legal, and Accounting \$ 57,382 \$ 14,940 \$ 20,038 \$ 51,316 Regulatory Commission Expense \$ 16,542 \$ 54,699 \$ 14,326 \$ 24,968 Rate Case Expense \$ - \$ - \$ - \$ - \$ - P.I.L.O.T. \$ 8,2688 \$ 8,433 \$ 8,370 \$ - \$ - Uncollectibles \$ 9,854 \$ 6,608 \$ 4,284 \$ 2,541 Depreciation \$ 82,524 \$ 86,661<	Maintenance	\$	3,087	\$	19,419	\$	22,499	\$ 20,379
Customer Service \$ (9) (805) (2,162) 618 Administrative & General \$ 77,167 \$ 45,524 \$ 59,358 \$ 43,801 Total Non-Labor Expense \$ 260,920 \$ 167,440 \$ 189,277 \$ 181,475 Employee Health and Dental Insurance \$ 208,830 \$ 181,799 \$ 141,191 \$ 181,946 Worker's Comp. & Disability, Property & Casualty \$ 31,670 \$ 38,153 \$ 44,444 \$ 35,282 Pension \$ 58,483 \$ 60,063 \$ 58,377 Payroll Taxes and FICA \$ 28,270 \$ 22,013 \$ 29,076 \$ - Other Employee Benefits and OPEB \$ 28,865 \$ (1,079) \$ (11,240) \$ 10,198 Outside Services - Engineering, Legal, and Accounting \$ 57,382 \$ 14,940 \$ 20,038 \$ 51,316 \$ 20,038 \$	Customers' Accounting & Collection	\$	54,489	\$	25,788	\$	24,415	\$ 21.898
Administrative & General \$ 77,167 \$ 45,524 \$ 59,358 \$ 43,801 Total Non-Labor Expense \$ 260,920 \$ 167,440 \$ 189,277 \$ 181,475 Employee Health and Dental Insurance \$ 208,830 \$ 181,799 \$ 141,191 \$ 181,946 Worker's Comp. & Disability, Property & Casualty \$ 31,670 \$ 38,153 \$ 34,444 \$ 35,282 Pension \$ 58,483 \$ 60,976 \$ 60,063 \$ 58,377 Payroll Taxes and FICA \$ 28,270 \$ 25,013 \$ 29,076 \$ - Other Employee Benefits and OPEB \$ 28,865 \$ (1,079) \$ (11,240) \$ 10,198 Outside Services - Engineering, Legal, and Accounting \$ 57,382 \$ 14,940 \$ 20,038 \$ 51,316 Regulatory Commission Expense \$ - \$ - \$ - \$ - \$ - \$ - <td>0</td> <td>·</td> <td>- ,</td> <td>•</td> <td>-,</td> <td>•</td> <td>, -</td> <td></td>	0	·	- ,	•	-,	•	, -	
Administrative & General \$ 77,167 \$ 45,524 \$ 59,358 \$ 43,801 Total Non-Labor Expense \$ 260,920 \$ 167,440 \$ 189,277 \$ 181,475 Employee Health and Dental Insurance \$ 208,830 \$ 181,799 \$ 141,191 \$ 181,946 Worker's Comp. & Disability, Property & Casualty \$ 31,670 \$ 38,153 \$ 34,444 \$ 35,282 Pension \$ 58,483 \$ 60,976 \$ 60,063 \$ 58,377 Payroll Taxes and FICA \$ 28,270 \$ 25,013 \$ 29,076 \$ - Other Employee Benefits and OPEB \$ 28,865 \$ (1,079) \$ (11,240) \$ 10,198 Outside Services - Engineering, Legal, and Accounting \$ 57,382 \$ 14,940 \$ 20,038 \$ 51,316 Regulatory Commission Expense \$ - \$ - \$ - \$ - \$ - \$ - <td>Customer Sales</td> <td>\$</td> <td>(9)</td> <td>\$</td> <td>(805)</td> <td>\$</td> <td>(2.162)</td> <td>\$ 618</td>	Customer Sales	\$	(9)	\$	(805)	\$	(2.162)	\$ 618
Total Non-Labor Expense \$ 260,920 \$ 167,440 \$ 189,277 \$ 181,475 Employee Health and Dental Insurance \$ 208,830 \$ 181,799 \$ 141,191 \$ 181,946 Worker's Comp. & Disability, Property & Casualty \$ 31,670 \$ 38,153 \$ 34,444 \$ 35,282 Pension \$ 58,483 \$ 60,976 \$ 60,063 \$ 58,377 Payroll Taxes and FICA \$ 28,270 \$ 25,013 \$ 29,076 \$ - Other Employee Benefits and OPEB \$ 28,865 \$ (1,079) \$ (11,240) \$ 10,198 Outside Services - Engineering, Legal, and Accounting \$ 57,382 \$ 14,940 \$ 20,038 \$ 51,316 Regulatory Commission Expense \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - <t< td=""><td></td><td></td><td></td><td></td><td>. ,</td><td></td><td></td><td></td></t<>					. ,			
Employee Health and Dental Insurance \$ 208,830 \$ 181,799 \$ 141,191 \$ 181,946 Worker's Comp. & Disability, Property & Casualty \$ 31,670 \$ 38,153 \$ 34,444 \$ 35,282 Pension \$ 58,483 \$ 60,976 \$ 60,063 \$ 58,377 Payroll Taxes and FICA \$ 28,270 \$ 25,013 \$ 29,076 \$ - Other Employee Benefits and OPEB \$ 28,865 \$ (1,079) \$ (11,240) \$ 10,198 Outside Services - Engineering, Legal, and Accounting \$ 57,382 \$ 14,940 \$ 20,038 \$ 51,316 Regulatory Commission Expense \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$,					,
Worker's Comp. & Disability, Property & Casualty \$ 31,670 \$ 38,153 \$ 34,444 \$ 35,282 Pension \$ 58,483 \$ 60,976 \$ 60,063 \$ 58,377 Payroll Taxes and FICA \$ 28,270 \$ 25,013 \$ 29,076 \$ - Other Employee Benefits and OPEB \$ 28,865 \$ (1,079) \$ (11,240) \$ 10,198 Outside Services - Engineering, Legal, and Accounting \$ 57,382 \$ 14,940 \$ 20,038 \$ 51,316 Regulatory Commission Expense \$ 16,542 \$ 54,699 \$ 14,326 \$ 24,968 Rate Case Expense \$ - \$ - \$ - \$ - \$ - P.I.L.O.T. \$ 8,268 \$ 8,433 \$ 8,370 \$ - \$ - Uncollectibles \$ 9,854 \$ 6,608 \$ 4,284 \$ 2,541 Depreciation \$ 82,524 \$ 86,661 \$ 90,286 \$ 94,495 Increased Expensed due to Order in 11-G-0565 \$ - \$ - \$ - \$ - \$ - Net of After Audit Entries Completed after Annual Report Total Operating and Maintenance Expenses \$ 3,021,792 \$ 3,219,999 \$ 2,756,931 \$ 22,238,860	·							
Pension \$ 58,483 \$ 60,976 \$ 60,063 \$ 58,377 Payroll Taxes and FICA \$ 28,270 \$ 25,013 \$ 29,076 \$ - Other Employee Benefits and OPEB \$ 28,865 \$ (1,079) \$ (11,240) \$ 10,198 Outside Services - Engineering, Legal, and Accounting \$ 57,382 \$ 14,940 \$ 20,038 \$ 51,316 Regulatory Commission Expense \$ 16,542 \$ 54,699 \$ 14,326 \$ 24,968 Rate Case Expense \$ - \$ - \$ - \$ - \$ - P.I.L.O.T. \$ 8,268 \$ 8,433 \$ 8,370 \$ - \$ - Uncollectibles \$ 9,854 \$ 6,608 \$ 4,284 \$ 2,541 Depreciation \$ 82,524 \$ 86,661 \$ 90,286 \$ 94,495 Increased Expensed due to Order in 11-G-0565 \$ - \$ - \$ - \$ - \$ - Net of After Audit Entries Completed after Annual Report \$ (150) \$ - \$ - \$ - \$ - Total Operating and Maintenance Expenses \$ 3,021,792 \$ 3,219,999 \$ 2,756,931 \$ 2,238,860					,			
Payroll Taxes and FICA \$ 28,270 \$ 25,013 \$ 29,076 \$ - Other Employee Benefits and OPEB \$ 28,865 \$ (1,079) \$ (11,240) \$ 10,198 Outside Services - Engineering, Legal, and Accounting \$ 57,382 \$ 14,940 \$ 20,038 \$ 51,316 Regulatory Commission Expense \$ 16,542 \$ 54,699 \$ 14,326 \$ 24,968 Rate Case Expense \$ -								
Other Employee Benefits and OPEB \$ 28,865 \$ (1,079) \$ (11,240) \$ 10,198 Outside Services - Engineering, Legal, and Accounting \$ 57,382 \$ 14,940 \$ 20,038 \$ 51,316 Regulatory Commission Expense \$ 16,542 \$ 54,699 \$ 14,326 \$ 24,968 Rate Case Expense \$ -								50,577
Outside Services - Engineering, Legal, and Accounting \$ 57,382 \$ 14,940 \$ 20,038 \$ 51,316 Regulatory Commission Expense \$ 16,542 \$ 54,699 \$ 14,326 \$ 24,968 Rate Case Expense \$ -<					,			10 109
Regulatory Commission Expense \$ 16,542 \$ 54,699 \$ 14,326 \$ 24,968 Rate Case Expense \$ -			,				,	,
Rate Case Expense \$ - \$ \$ -								
P.I.L.O.T. \$ 8,268 \$ 8,433 \$ 8,370 \$ - Uncollectibles \$ 9,854 \$ 6,608 \$ 4,284 \$ 2,541 Depreciation \$ 82,524 \$ 86,661 \$ 90,286 \$ 94,495 Increased Expensed due to Order in 11-G-0565 \$ - <t< td=""><td></td><td></td><td>,</td><td></td><td>,</td><td></td><td>14,320</td><td></td></t<>			,		,		14,320	
Uncollectibles \$ 9,854 \$ 6,608 \$ 4,284 \$ 2,541 Depreciation \$ 82,524 \$ 86,661 \$ 90,286 \$ 94,495 Increased Expensed due to Order in 11-G-0565 \$ - \$ - \$ - \$ - Net of After Audit Entries Completed after Annual Report \$ (150) \$ - \$ - \$ - Total Operating and Maintenance Expenses \$ 3,021,792 \$ 3,219,999 \$ 2,756,931 \$2,238,860	•		-				-	-
Depreciation \$ 82,524 \$ 86,661 \$ 90,286 \$ 94,495 Increased Expensed due to Order in 11-G-0565 \$ - \$ \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$,		,			-
Increased Expensed due to Order in 11-G-0565\$-\$-\$-\$Net of After Audit Entries Completed after Annual Report\$(150)\$-\$-\$-Total Operating and Maintenance Expenses\$3,021,792\$3,219,999\$2,756,931\$2,238,860								
Net of After Audit Entries Completed after Annual Report\$(150)\$-\$-\$Total Operating and Maintenance Expenses\$3,021,792\$3,219,999\$2,756,931\$2,238,860	•		82,524		86,661		90,286	94,495
Total Operating and Maintenance Expenses \$ 3,021,792 \$ 3,219,999 \$ 2,756,931 \$2,238,860	•		-		-		-	-
					-		-	\$ -
Net Operating Income \$ (85,826) \$ 148,570 \$ (11,539) \$ (100,875)	I otal Operating and Maintenance Expenses	\$	3,021,792	\$	3,219,999	\$	2,756,931	 \$2,238,860
	Net Operating Income	\$	(85,826)	\$	148,570	\$	(11,539)	\$ (100,875)

Bath Electric Gas and Water Systems Gas Department Revenues by Rate Class and MCF Sales Fiscal Years Ending May 31,

Operating Revenues

S.C. No.	Customer Type	FY 2014	FY 2015	FY 2016
SC1 SC1 SC 3, 4 and 5	Residential Commercial Transportation Total	\$1,667,311 \$1,207,168 \$435,779 \$3,310,258	\$1,303,330 \$971,923 \$433,953 \$2,709,206	\$985,073 \$696,225 \$405,456 \$2,086,754
	MCF Sales			
S.C. No.	Customer Type			
SC1 SC1 SC 3, 4 and 5	Residential Sales Commercial Transportation Total	166,959 129,544 310,100 606,603	163,906 132,581 300,600 597,087	137,376 107,969 263,569 508,914
	# of Customers			
S.C. No.	Customer Type	FY 2014	FY 2015	FY 2016
SC1 SC1 SC 3, 4 and 5	Residential Commercial Transportation Total	1,911 267 5 2,183	1,922 263 5 2,190	1,940 266 5 2,211
	Per Unit Charges			
S.C. No.	Customer Type	FY 2014	FY 2015	FY 2016
SC1 SC1 SC 3, 4 and 5	Residential Commercial Transportation Total	9.99 9.32 1.41 5.46	7.95 7.33 1.44 4.54	7.17 6.45 1.54 4.10

Source Data: pages 68 and 70 of FERC Form 2

Bath Electric Gas and Water Systems Gas Department Capital Structure and Rate of Return

	<u>ProForma</u> <u>Amount</u>	<u>%</u>	<u>Cost</u> Rate	<u>Rate of</u> <u>Return</u>
Long-term debt	0	0.0%	3.00%	0.00%
Customer deposits	0	0.0%	0.00%	0.00%
Net surplus	917,988	100.0%	3.75%	3.75%
Total	917,988	100.0%	-	3.75%

Bath Electric Gas and Water Systems Gas Department Rate Base

	<u>2014</u>	<u>2015</u>	2016	Rate Year
Gross Plant				
Operating Property Construction Work in Progress	\$3,126,421 7,674	\$3,258,658 3,935	\$3,467,249 34,727	\$3,501,976 \$0
Total Gross Plant	3,134,095	3,262,593	3,501,976	3,501,976
Depreciation Reserve Amortization Reserves	1,667,416	1,751,056	1,815,485	1,671,718
Amonization Reserves	0	0	0	0
Contributions for Extensions	0	0	0	0
Total Net Plant	1,466,679	1,511,537	1,686,491	1,830,258
Materials & Supplies	0	0	0	\$0
Prepayments Rate Case Expense	(15,893) 0	6,507 0	7,872 0	\$7,872 \$9,000
·	-	-	-	+-,
Working Capital Total Operating Expenses	3,219,999	2,756,931	2,238,860	\$2,446,122
Purchased Gas	2,287,287	1,847,468	1,283,878	\$1,362,010
Depreciation	86,661	90,286	94,495	\$94,495
PILOT/Other Taxes	8,433	8,370	9,886	\$23,685
Uncollectibles	6,608	4,284	2,541	2,708
Net Expenses	831,010	814,893	857,946	986,909
Working Capital Required @ 1/8	103,876	101,862	107,243	123,364
Working Capital Required @ 1/12	190,607	153,956	106,990	113,501
Year End Total Rate Base	\$1,745,270	\$1,773,861	\$1,908,596	\$2,083,994
I CAI LIIU I ULAI NALE DASE	φ1,740,270	φ1, <i>11</i> 3,001	φ1,900,090	φ2,003,994

Bath Electric Gas and Water Systems Gas Department Lost and Unaccounted For

	<u>2014</u>	<u>2015</u>	<u>2016</u>
MCF Delivered MCF Purchased	612,002 610,608	602,878 604,828	513,494 525,997
LAUF	0.9977	1.0032	1.0243
Average			1.0076

Bath Electric Gas and Water Systems Gas Department Comparison of Present and Proposed Rates

		Present Rate	<u>F</u>	Proposed Rate	<u>I</u>	<u>ncrease</u> <u>\$</u>	Increase <u>%</u>
Service Classification No. 1 - All Purpose							
Minimum Service Charge - per month	\$	6.47	\$	8.84	\$	2.37	37%
Volumetric Charge (per CCF) All CCF	\$	0.1840	\$	0.251	\$	0.07	37%
Service Classification No. 2 - Large Volume (Special C	Contra	<u>ct)</u>					
All MCF, per MCF	\$	0.7630	\$	1.036	\$	0.27	36%
Service Classification No. 3- Small Volume Transport	ation						
Minimum Service Charge - per month	\$	215.36	\$	292.46	\$	77.10	36%
All MCF, per MCF	\$	1.5220	\$	2.067	\$	0.54	36%
Service Classification No. 4 - Large Volume Transport	<u>tation</u>						
All MCF, per MCF	\$	1.0010	\$	1.359	\$	0.36	36%

Bath Electric Gas and Water Systems Gas Department Comparison of Monthly Bills Present vs Proposed Rates

Service Classification No. 1 - All Purpose

CCF			Prese	nt					Prop	ose	d				
	N	/linimum	Volumetric				Cus	stomer	Energy					\$	%
Used		Charge	Charge		*GAC	Total	Cł	narge	Charge		*GAC	Total	Inc	crease	Increase
0	\$	6.47	\$ -	\$	-	\$ 6.47	\$	8.84	\$ -	\$	-	\$ 8.84	\$	2.37	36.6%
3	\$	6.47	\$ -	\$	1.29	\$ 7.76	\$	8.84	\$ -	\$	1.29	\$ 10.13	\$	2.37	30.5%
5	\$	6.47	\$ 0.37	\$	2.16	\$ 8.99	\$	8.84	\$ 0.50	\$	2.16	\$ 11.50	\$	2.50	27.8%
10	\$	6.47	\$ 1.29	\$	4.31	\$ 12.07	\$	8.84	\$ 1.76	\$	4.31	\$ 14.91	\$	2.84	23.5%
15	\$	6.47	\$ 2.21	\$	6.47	\$ 15.15	\$	8.84	\$ 3.02	\$	6.47	\$ 18.33	\$	3.18	21.0%
20	\$	6.47	\$ 3.13	\$	8.63	\$ 18.22	\$	8.84	\$ 4.27	\$	8.63	\$ 21.74	\$	3.51	19.3%
25	\$	6.47	\$ 4.05	\$	10.78	\$ 21.30	\$	8.84	\$ 5.53	\$	10.78	\$ 25.15	\$	3.85	18.1%
30	\$	6.47	\$ 4.97	\$	12.94	\$ 24.38	\$	8.84	\$ 6.79	\$	12.94	\$ 28.57	\$	4.19	17.2%
35	\$	6.47	\$ 5.89	\$	15.10	\$ 27.45	\$	8.84	\$ 8.04	\$	15.10	\$ 31.98	\$	4.53	16.5%
40	\$	6.47	\$ 6.81	\$	17.25	\$ 30.53	\$	8.84	\$ 9.30	\$	17.25	\$ 35.39	\$	4.86	15.9%
50	\$	6.47	\$ 8.65	\$	21.57	\$ 36.68	\$	8.84	\$ 11.81	\$	21.57	\$ 42.22	\$	5.54	15.1%
75	\$	6.47	\$ 13.25	\$	32.35	\$ 52.07	\$	8.84	\$ 18.10	\$	32.35	\$ 59.29	\$	7.22	13.9%
100	\$	6.47	\$ 17.85	\$	43.13	\$ 67.45	\$	8.84	\$ 24.38	\$	43.13	\$ 76.35	\$	8.90	13.2%
125	\$	6.47	\$ 22.45	\$	53.91	\$ 82.83	\$	8.84	\$ 30.67	\$	53.91	\$ 93.42	\$	10.59	12.8%
150	\$	6.47	\$ 27.05	\$	64.70	\$ 98.21	\$	8.84	\$ 36.95	\$	64.70	\$ 110.49	\$	12.27	12.5%
200	\$	6.47	\$ 36.25	\$	86.26	\$ 128.98	\$	8.84	\$ 49.52	\$	86.26	\$ 144.62	\$	15.64	12.1%
250	\$	6.47	\$ 45.45	\$	107.83	\$ 159.74	\$	8.84	\$ 62.09	\$	107.83	\$ 178.75	\$	19.01	11.9%
300	\$	6.47	\$ 54.65	Ŝ	129.39	\$ 190.51	\$	8.84	\$ 74.66	\$	129.39	\$ 212.89	\$	22.38	11.7%
350	\$	6.47	\$ 63.85	\$	150.96	\$ 221.27	\$	8.84	\$ 87.23	\$	150.96	\$ 247.02	\$	25.75	11.6%
400	\$	6.47	\$ 73.05	\$	172.52	\$ 252.04	\$	8.84	\$ 99.80	\$	172.52	\$ 281.16	\$	29.12	11.6%

*GAC:

0.4313 FY '16

0.4313

Bath Electric Gas and Water Systems Gas Department Calculation of Escalation Factors from Test Year to Rate Year

Year	Month	#	# of Months				
201	5	5					
		5 6					
					Annual	Monthly	TY to RY
		7			Escalation Rate	Escalation Rate	Escalation Factor
		8			Rate	Nate	1 actor
		9		Property Tax	2.00%	1.00165	1.05249
		10	1				
		11	2	Labor and Inflation	2.50%	1.00206	1.06587
		12	3		• • • • •		
201	6	1 2	4	Health Insurance	8.1%	1.00558	1.18823
		2	5 6				
		4	7				
		5	8				
		6	9				
		7	10				
		8	11				
		9	12				
		10 11	13 14				
		12	14				
201		1	16				
		2	17				
		3	18				
		4	19				
		5	20				
		6 7	21 22				
		8	22				
		9	24				
		10	25				
		11	26				
		12	27				
201	8	1	28				
		2	29 20				
		3 4	30 31				
		-	01				

Bath Electric Gas and Water Systems Gas Department Comparison of Customer Cost Per Bill and Minimum Charge

	0		Cost	Custo	omer Related Cost	
Line No.	Cost Item		(\$)		(\$)	Source
1	Customer Accounting			\$	74,253	Accounts 901-906
2	Benefits & Pension	\$	250,521	Ψ	14,200	Account 926
3	Total Labor	\$	428,192			Company Work papers see "Labor Worksheet.xlsx"
4	Benefit %	Ψ	59%			Line 2/ line 3
5	Cust. Acct. Labor	\$	52,355			Company Work papers see "Labor Worksheet.xlsx"
6	Cust Acct Benefits	Ψ	52,555	\$	30,631	Line 4 x line 5
Ū				Ψ	00,001	
7	A&G Labor	\$	54,862			Company Work papers see "Labor Worksheet.xlsx"
8	Total Labor	\$	428,192			Company Work papers see "Labor Worksheet.xlsx"
9	Non A&G Labor	\$	373,330			Line 8 - line 7
10	Cust Acct as % of Non A&G Labor		14%			Line 5 / line 9
11	Allocated A&G Labor to Cust Acct			\$	7,694	Line 10 x line 7
					,	
12	All Other A&G					
12	Total A&G	\$	456,149			Accounts 920-933
13	Less Benefits	φ \$	250,521			Line 2
14	Less A&G Labor	φ \$	54,862			Line 7
		э \$	54,00Z			
16 17	Less Depr on general plant Net A&G	э \$	- 150,766			Not applicable Line 13 - lines 14-16
17	Allocated to Cust Acct	Φ	150,766	¢	01 1 10	Line 13 - lines 14-16 Line 10 x line 17
10	Allocated to Cust Acct			\$	21,143	
19	Total Expenses			\$	133,721	Sum of Lines 1, 6, 11, 18
	Rate Base					
20	Services	\$	94,763			Account 380
21	Meters	\$	819,719			Accounts 381-384
22	Total Net Plant	\$	914,482			Line 20 + line 21
23	Working Capital	\$	16,715			1/8 x line 19
24	Total Rate Base	\$	931,198			Line 22 + line 23
25	Weight Cost of Capital		3.75%	\$	34,920	Exhibit 8
						Democratical actors 0.0% for economic 0.00 and
26	Depreciation expense related to Customer portion of rate base			\$	26,077	Deprecation rates 2.2% for account 380 and 2.95% for accounts 381-384
20	Depreciation expense related to ouslonier port			Ψ	20,077	2.3370101 20000113 301 304
27	Total Customer Cost			\$	194,718	Line 19 + line 25 + line 26
28	# of Bills per year				26,532	Exhibit 6
00				¢	7.04	
29	Customer Cost Per Bill			\$	7.34	Line 27 / line 28
	Rate Year Non-Gas Costs less Customer					
	Costs	\$	967,545			
	Weather Normalized retail sales plus test year					
	transportation sales (CCF)		2,984,409			
	Average Cost per CCF		0.3242			
	Minimum Charge @ 300 cubic feet			\$	0.97	
				•	0.04	
	Minimum Bill			\$	8.31	